

**Bills Committee on  
Inland Revenue (Amendment) (No. 2) Bill 2009**

**Follow-up to issues raised at the second meeting on 6 October 2009**

1. In relation to the Administration's proposal to amend section 65(7) of the Inland Revenue Ordinance (Cap. 112) (IRO) so that a retired member of the Board of Review will also be allowed to handle a case that he has handled before in the three circumstances stated in paragraph 5 of the Legislative Council Brief, Hon James TO was concerned whether the proposed arrangement was unique or in line with those of other review/appeal boards. The Administration was requested to provide examples of the operation of other review/appeal boards to illustrate whether the proposed arrangement was consistent with those of similar boards, and if the arrangement was unique, to provide reasons for that.
2. In response to Hon James TO's concern about the fairness of the Administration's proposal to extend the period within which prosecution of breaches of the secrecy provisions of IRO by staff members of the Inland Revenue Department might be brought from six months to six years, the Administration was requested to provide examples on prosecution periods for breaches of secrecy provisions in legislation other than the Business Registration Ordinance (Cap. 310), as well as on overseas practices, for reference purpose.

Council Business Division 1  
Legislative Council Secretariat  
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